

State of Kansas  
City  
2021

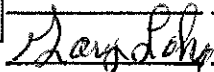

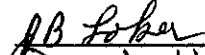
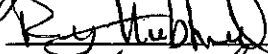


## CERTIFICATE

**To the Clerk of Rawlins County, State of Kansas**

We, the undersigned, officers of

**City of McDonald**

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and (3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		2			
Allocation of MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund					
K.S.A.					
General	12-101a	7	151,418	69,772	
Special Highway		8	7,781		
Water Utility		8	58,227		
Sewer Utility		9	37,099		
Non-Budgeted Funds-A		10			
Totals		XXXXXX	254,525	69,772	
Budget Summary		11			
Neighborhood Revitalization Rebate		12			
Assessed Valuation:		County Clerk's Use Only	Tax Lid Limit (from Computation Tab) 69,772		
Rawlins County		Nov 1, 2020 Total Accessed Valuation	Does the City need to hold an election? NO		
Assisted by:			    		
Address:			Governing Body		
315 State Street					
Anwood, KS 67730					
Email:					
aketetter1@abbb.com					
Attest: August 31st, 2020					
 County Clerk					

CPA Summary	No assurance provided
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Affidavit of Publication  
STATE OF KANSAS, RAWLINS COUNTY

Cynthia Haynes,

being first duly sworn, deposes and says:

She is

**PUBLISHER-OWNER**

of the Rawlins County Square Deal, a weekly newspaper published in the State of Kansas and of general circulation in Rawlins County, Kansas, and that said newspaper is not a trade, religious nor fraternal publication.

The newspaper is a weekly newspaper published at least weekly 50 times a year, has been so published continuously and uninterruptedly in the county and state for a period of more than one year prior to the first publication of the notice; and has been admitted at the post office of Atwood in Rawlins County as second-class matter.

The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper

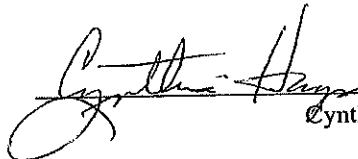
for 1 consecutive weeks, the first publication

being made on the 30<sup>th</sup> day of July, 2020 with subsequent publications being made on the following dates:

\_\_\_\_\_, 2020

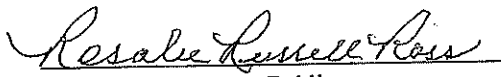
\_\_\_\_\_, 2020

\_\_\_\_\_, 2020

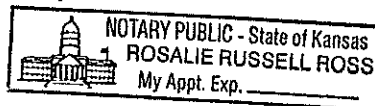
  
Cynthia Haynes

Subscribed and sworn to before me this 31<sup>st</sup> day of

July, 2020.

  
Notary Public

My appointment expires: 4-17-2023



Printer's fee: \$. 104.74

Published in the Rawlins County Square Deal on Thursday, July 30

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of McDonald**

will meet on the August 12, 2020 at 7:00 PM at City Hall 504 Ottawa St. MoB  
answering objections of taxpayers relating to the proposed use of all fu  
Detailed budget information is available at City Hall 504 Ottawa St. McDonald

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax est  
Estimated Tax Rate is subject to change depending on the

FUND	Prior Year Actual for 2019		Current Year Estimate for	
	Expenditures	Actual Tax Rate *	Expenditures	Tax
General	153,115	96.608	119,485	95
Special Highway	17,263		3,525	
Water Utility	34,776		30,447	
Sewer Utility	25,323		24,872	
Non-Budgeted Funds-A	20,463			
Totals	250,940	96.608	178,309	95
Less: Transfers	50,000		30,000	
Net Expenditure	200,940		148,309	
Total Tax Levied	66,879		66,879	
Assessed				
Valuation	652,063		672,999	
Outstanding Indebtedness				
January 1,	2018		2019	
G.O. Bonds	0		0	
Revenue Bonds	0		0	
Other	0		0	
Lease Purchase Principal	0		0	
Total	0		0	

\*Tax rates are expressed in mills

Rosalie Russell Ross

City Official Title: City Clerk

## Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 66,879
2. Library levy in 2020 budget	- \$ 0
Other tax entity levy in 2020 budget	- \$ 0
3. Net tax levy	\$ 66,879

## Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	4,103	
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	13,464	
5b. Personal property 2019	-	0	
5c. Increase in personal property (5a minus 5b)	+	13,464	
			(Use Only if > 0)
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2020 :	+	0	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		17,567	
11. Total estimated valuation July 1, 2020		713,213	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0253	
13. Percentage adjustment increase (12 times 3)	+	\$ 1,689	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 1,204	
16. Total Percentage Adjustments		\$ 2,893	

## Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	_____
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased law enforcement expenses in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased fire protection expense in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased emergency medical expenses in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>
<b>Levies on Behalf of Another Political or Governmental Subdivision</b>			
27. Library Levy - 2021 budget:		+	<u>0</u>
Other tax entity levy - 2021 budget:		+	<u>0</u>
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			<u>69,772</u>

Budgeted Fund for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	66,879	8,490	120	81	238	0
Debt Service						
Library						
TOTAL	66,879	8,490	120	81	238	0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor	<u>0.12695</u>				
Recreational Vehicle Factor		<u>0.00179</u>			
16/20M Vehicle Factor			<u>0.00121</u>		
Commercial Vehicle Factor				<u>0.00356</u>	
Watercraft Factor					<u>0.00000</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Capital Improvement Reserve	15,000	7,500	20,000	12-1,118
General	Equipment Reserve	20,000	7,500	10,000	12-1,117
Water	Water Depreciation Reserve	10,000	10,000	15,000	12-825d
Sewer	Sewer Depreciation Reserve	5,000	5,000	5,000	12-825d
	<b>Totals</b>	50,000	30,000	50,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	50,000	30,000	50,000	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

City of McDonald

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	42,169	35,522	30,788
Receipts:			
Ad Valorem Tax	58,812	63,067	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	543	0	
Motor Vehicle Tax	8,822	7,548	8,490
Recreational Vehicle Tax	146	88	120
16/20M Vehicle Tax	94	97	81
Commercial Vehicle Tax		270	238
Watercraft Tax		0	0
Gross Earning (Intangible) Tax	473		0
LAVTR		0	0
City and County Revenue Sharing		0	0
Compensating Use Tax	3,787	0	3,000
Local Sales Tax	9,672	13,000	8,500
Franchise Tax	6,840	7,500	7,500
Licenses	430	0	0
Fine and Fees	25,539	23,100	26,500
Rent	3,728	1,500	1,500
Donations	20	0	0
Sale of Crops	13,892	0	0
Insurance Dividend	4,837	0	0
Oil Revenue	1,357	0	0
Interest on Idle Funds	1,427	200	
Neighborhood Revitalization Rebate	-1,845	-1,639	-2,784
Miscellaneous	7,894	0	1,500
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>146,469</b>	<b>114,731</b>	<b>54,644</b>
<b>Resources Available:</b>	<b>188,638</b>	<b>150,253</b>	<b>85,432</b>

City of McDonald

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual Actual for 2019	Current Year Estimate Estimate for 2020	Proposed Budget Year Year for 2021
<b>Resources Available:</b>	188,638	150,253	85,432
Expenditures:			
Public Services	35,711	40,000	41,500
Contractual	0	4,500	4,500
Commodities	82,405	59,965	75,418
Capital Outlay	0	0	0
Transfer to Capital Improvement	15,000	7,500	20,000
Transfer to Equipment Reserve	20,000	7,500	10,000
Cash Forward (2021 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>153,115</b>	<b>119,465</b>	<b>151,418</b>
Unencumbered Cash Balance Dec 31	35,522	30,788	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	159,578	134,465	151,418
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			151,418
Tax Required			65,986
Delinquent Comp Rate: 5.7%			3,786
Amount of 2020 Ad Valorem Tax			69,772

<b>CPA Summary</b>
No assurance provided



City of McDonald

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	15,609	3,806	4,281
Receipts:			
State of Kansas Gas Tax	4,260	4,000	3,500
County Transfers Gas		0	0
Reimbursement for Sand/Gravel	1,200	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>5,460</b>	<b>4,000</b>	<b>3,500</b>
<b>Resources Available:</b>	<b>21,069</b>	<b>7,806</b>	<b>7,781</b>
Expenditures:			
Capital Outlay	17,263	3,000	7,081
Personal Services	0	525	700
Street Repair and Maint	0	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>17,263</b>	<b>3,525</b>	<b>7,781</b>
Unencumbered Cash Balance Dec 31	3,806	4,281	0
2019/2020/2021 Budget Authority Amount	15,474	16,585	7,781

See Tab A

Adopted Budget Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	21,446	20,387	23,915
Receipts:			
User Fees	30,452	33,725	34,062
Connection Fees	3,212	250	250
Miscellaneous	53	0	0
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>33,717</b>	<b>33,975</b>	<b>34,312</b>
<b>Resources Available:</b>	<b>55,163</b>	<b>54,362</b>	<b>58,227</b>
Expenditures:			
Personal Services	12,870	13,000	13,500
Contractual	1,806	1,350	1,900
Capital Outlay	8,614	6,097	9,000
Transfer to Depreciation Reserve	10,000	10,000	15,000
Cash Forward (2021 column)	0	0	18,827
Miscellaneous	1,486	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>34,776</b>	<b>30,447</b>	<b>58,227</b>
Unencumbered Cash Balance Dec 31	20,387	23,915	0
2019/2020/2021 Budget Authority Amount	46,699	52,597	58,227

**CPA Summary**

No assurance provided

City of McDonald

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	16,159	14,837	13,415
Receipts:			
User Fee	23,959	23,450	23,685
Miscellaneous	42	0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>24,001</b>	<b>23,450</b>	<b>23,685</b>
<b>Resources Available:</b>	<b>40,160</b>	<b>38,287</b>	<b>37,099</b>
Expenditures:			
Personal Services	20,076	19,500	20,500
Commodities	205	0	0
Capital Outlay	0	372	0
Transfer to Sewer Depreciation reserve	5,000	5,000	5,000
Cash Forward (2021 column)	0	0	11,599
Miscellaneous	42	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>25,323</b>	<b>24,872</b>	<b>37,099</b>
Unencumbered Cash Balance Dec 31	14,837	13,415	0
2019/2020/2021 Budget Authority Amount	41,604	31,372	37,099

**CPA Summary**

No assurance provided



NOTICE OF BUDGET HEARING

2021

The governing body of  
**City of McDonald**

will meet on the August 12, 2020 at 7:00 PM at City Hall 504 Ottawa St. McDonald, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall 504 Ottawa St. McDonald, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	153,115	96.608	119,465	99.375	151,418	69,772	97.827
Special Highway	17,263		3,525		7,781		
Water Utility	34,776		30,447		58,227		
Sewer Utility	25,323		24,872		37,099		
Non-Budgeted Funds-A	20,463						
<b>Totals</b>	<b>250,940</b>	<b>96.608</b>	<b>178,309</b>	<b>99.375</b>	<b>254,525</b>	<b>69,772</b>	<b>97.827</b>
Less: Transfers	50,000		30,000		50,000		
Net Expenditure	200,940		148,309		204,525		
Total Tax Levied	66,879		66,879		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	652,063		672,999		713,213		
Outstanding Indebtedness, January 1,	<u>2018</u>		<u>2019</u>		<u>2020</u>		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0				

\*Tax rates are expressed in mills

**Rose Gordon**

City Official Title: City Clerk

City of McDonald

2021

**2021 Neighborhood Revitalization Rebate**

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	69,772	97.828	2,784
Debt Service			0
Library			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	69,772	97.828	2,784

2020 July 1 Valuation: 713,213

Valuation Factor: 713.213

Neighborhood Revitalization Subj to Rebate: 28,457

Neighborhood Revitalization factor: 28.457

\*\*This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.